

Chapter Two: Membership

Teacher defined

Teachers who are certified under the provisions of the School Code of Illinois, employed in an Illinois public common school that is located outside the city of Chicago, and employed in a position requiring certification by the Illinois State Board of Education are members of TRS.

A teacher is defined by Illinois law as any educational, administrative, professional, or other staff:

- employed in the public common schools outside the city of Chicago in a position requiring certification under the School Code.
- employed in any facility of the Illinois Department of Human Services in a position requiring certification under the School Code.
- employed as a security employee in any facility of the Illinois Department of Human Services in a position requiring certification under the School Code who was a member of TRS on June 1, 2001 or July 1, 2001, and did not elect to become a member of the State Employees' Retirement System on either June 1, 2001 or July 1, 2001.
- employed in any facility of the Illinois Department of Corrections in a position requiring certification under the School Code who was a member of TRS on May 31, 1987, and did not elect to become a member of the State Employees' Retirement System.
- employed in an educational program servicing two or more school districts in accordance with a joint agreement authorized by the School Code or by federal legislation and in a position requiring certification under the School Code.
- employed by and under the supervision and control of a regional superintendent of schools, provided this position requires the person to be certificated and is in an educational program serving two or more districts in accordance with a joint agreement authorized by the School Code or federal legislation.

In addition, membership in the Teachers' Retirement System also includes any regional superintendent of schools, assistant regional superintendent of schools, state superintendent of education, any person employed by the Illinois State Board of Education (ISBE) as an executive, any executive of the boards engaged in the services of public common school education of which the state superintendent of education is an ex-officio member and any person who was employed by and a member of TRS on August 17, 2001, and any person hired by TRS on or after August 17, 2001.

The following individuals also are TRS members if they are certificated under the School Code:

- any employee of a school board association operating in compliance with the School Code, Article 23.
- any educational, administrative, professional, or other staff employed in a charter school operating in compliance with the Charter School Law.
- any officer or employee of a statewide or national teacher organization who has previous service credit with TRS and who files an irrevocable election to become a member and did not receive credit for the service under any other article of the Illinois Pension Code.

Any employee who qualifies as a member of TRS becomes a TRS member as a condition of employment and is deemed to consent to deductions from his or her salary for TRS contributions.



Positions covered by TRS

To qualify for TRS membership, the positions listed below must require teacher certification and the individuals in those positions must be teacher certified.

Position

Classroom teacher	Part-time teacher
A school administrator requiring certification under the School Code	Psychologist
A chief school business official requiring certification*	Retired teacher if employed for more than 120 days or 600 hours per school year**
Driver's education teacher	Social worker
Homebound teacher	Speech and language pathologist assistant
Librarian	Substitute teacher
Nurse (Type 73 certificate)	Tutor if employed during the school day

* Any chief school business official employed on or after July 1, 1977, must be certified under the School Code, Section 21-7.1. Certification is not required for a school business official employed in an Illinois public school district prior to July 1, 1977. Noncertified school business officials are covered by the Illinois Municipal Retirement Fund (IMRF).

** See Chapter 10, Post-Retirement Matters

Positions not covered by TRS

Individuals employed in the following positions are not members of TRS but may qualify for membership in the Illinois Municipal Retirement Fund (IMRF). A teacher who is not certificated in Illinois is not covered by TRS, even if he or she performs the duties of a classroom teacher. For more information about individuals covered by IMRF, consult the *IMRF Manual for Authorized Agents*.

Position

A school administrator in a position not requiring certification	Nurse if employed prior to July 1, 1976, and not certificated
Athletic official with IHSA or similar contract	Physical therapist assistant
Bus driver	Psychologist intern
Cafeteria worker	Retired teacher if employment does not exceed 120 days or 600 hours per school year**
Clerical worker	Secretary
Coach unless performed by a full-time or part-time contractual teacher	Security guard
Custodian	Social worker intern
Graduate administrator intern	Student teacher
Home educator/parent educator employed through grant programs under the School Code, Sections 2-3.71a and 2-3.89	Student worker
Mobility instructor	Teacher's aide
	Transportation director
	Tutor paid by parent or student

** See Chapter 10, Post-Retirement Matters

Exchange and foreign teachers

A teacher from a foreign country who is admitted as an exchange alien by the U.S. Citizenship and Immigration Services under federal Form I-94 does not qualify for membership in TRS.

A teacher from a foreign country who is certificated in Illinois, not admitted as an exchange alien, and performs the duties of a classroom teacher qualifies for TRS membership.

Paid leaves of absence and paid exchange leaves

Only individuals on paid sabbatical leaves granted in accordance with the School Code contribute to TRS. Individuals on other paid leaves of absence, including paid exchange leaves, do not contribute during the leave unless accumulated vacation, personal, or sick leave days are used. Refer to Chapter 6, Service Credit, and Chapter 7, Optional Service Credit.

Employees of regional superintendents' offices

Persons employed by a regional superintendent's office are TRS members if they are:

- educational, administrative, professional, or other staff employed in an educational program serving two or more districts in accordance with a joint agreement authorized by the School Code or federal legislation;
- employed in a position requiring teacher certification; and
- certificated.

All regional superintendents and assistant regional superintendents are TRS members.

Third party employment agencies providing substitute teachers

Third party employment of substitute teachers is not permitted. Substitute teachers must be employed directly by the TRS-covered employer and all required TRS and THIS Fund contributions must be remitted to TRS.

Consultants and independent contractors

An individual who contracts with you to provide services for which teacher certification is required qualifies as a TRS member. Contributions on earnings are required even if the contract characterizes the individual as an "independent contractor." Paying an individual who qualifies as a TRS member through accounts payable rather than through payroll does not exempt that individual from TRS contributions.

Any individual claiming to be an independent contractor exempt from TRS membership or the post-retirement employment limitations governing annuitants must file federal Form SS-8, Determination of Employee Work Status for Purposes of Federal Employment Taxes and Income Tax Withholding, with the Internal Revenue Service seeking confirmation of independent contractor status. A federal Form SS-8 independent contractor determination must be filed with TRS before an individual can be considered exempt from TRS membership or the post-retirement employment limitations.

Membership date

(80 IL Adm. Code 1650.310)

The effective date of membership in TRS is the date of employment as recorded by you, the employer. If you have not recorded the date of employment, the date of membership is the first



payroll day for which contributions are required. Membership in TRS is terminated when a member accepts a refund of TRS contributions or dies.

Enrollment as a member

Each new member must complete a **Member Information and Beneficiary Designation (MIBD) form**. This form provides TRS demographic and beneficiary information for the member. Completion of this form also allows an account at TRS to be established for the member.

Whenever a member wishes to change a previously designated beneficiary, he or she must complete a new MIBD form. Such a change may be necessary due to a change in the member's family status (e.g., marriage, birth, divorce, or death).

Employees covered by Medicare

All TRS members hired after March 31, 1986, including retired TRS members who teach, and all persons who change employers after March 31, 1986, are subject to the Medicare tax. Annexations, consolidations, and transfers result in continuing employment; therefore, Medicare contributions are not required for members hired before April 1, 1986. The total Medicare tax is 2.9 percent of salary: as the employer, you pay 1.45 percent and the member pays 1.45 percent.

Teachers who have been continuously employed since March 31, 1986, were given the opportunity to elect to prospectively participate in Medicare. If a teacher elected to contribute to Medicare, he/she will begin making contributions and accumulating Medicare credit for salary earned on or after July 1, 2004. TRS will inform you about the members who elected to contribute to Medicare in June 2004.

TRS does **not** collect the Medicare tax. This tax is paid directly to the Internal Revenue Service.

Employees covered by Social Security

Active and retired members of TRS cannot contribute to Social Security on earnings covered by TRS. The Social Security Administration considers annuitants of a retirement system as "covered" by the system. Therefore, retired TRS members employed as substitute teachers cannot contribute to Social Security.

Earnings that are not reportable to TRS (e.g., bus driving and teacher's aide), are subject to Social Security and may be reportable to the Illinois Municipal Retirement Fund (IMRF).

Employees covered by IMRF

Many employees of school districts are covered by the Illinois Municipal Retirement Fund (IMRF), and you must make contributions for those employees to that retirement fund. IMRF members must also contribute to Social Security. Consult the *IMRF Manual for Authorized Agents* for more information.

If you employ an individual in a TRS-covered position (e.g., certificated teacher) for part of the school day and in a non-TRS-covered position (e.g., teacher's aide or secretary) for the remainder of the day, report to TRS earnings and service information for the portion of the day the individual is employed in the TRS-covered position. Do not report to TRS earnings or service information from the non-TRS-covered position, but evaluate the noncovered position separately for possible IMRF coverage.

Employees who are TRS annuitants

Do not collect TRS contributions from retired employees who are receiving an annuity from TRS unless TRS post-retirement employment limitations are exceeded. See Chapter 10, Post-Retirement Matters, for information about post-retirement employment limitations.

Notification of felony conviction

TRS members who have been convicted of work-related felonies are not eligible for TRS membership and benefits. According to the Illinois Compiled Statutes (40 ILCS 5/16-199):

Felony conviction. None of the benefits provided for in this Article shall be paid to any person who is convicted of any felony relating to or arising out of or in connection with his or her service as a teacher.

The School Code (105 ILCS 5/21-23b) requires your school board to notify the Illinois State Board of Education and TRS of any felony conviction of a TRS member. Please contact the TRS Office of General Counsel in Springfield as soon as possible if one of your TRS-covered employees is charged with a work-related felony. Regular contact with TRS concerning the developments of the case is encouraged.

